

equitable power to ignore the deadlines to appeal. The Board has been advised of the general principles regarding its jurisdiction in an opinion of the state Attorney General (OAG 92-62).

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed on the issue of jurisdiction and the appeal is dismissed. This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

3. Review by the Chancery Court of Davidson County or the county where the property is located. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

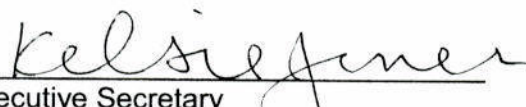
Requests for stay of effectiveness will not be accepted.

DATED: Feb. 7, 2006



Presiding member

ATTEST:



Executive Secretary

cc: Mr. Brian McCuller, Thompson Dunavant PLC
Thomas Williams, Esq.
Rita Clark, Assessor